



NEWS

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Department of Finance
Division of Revenue
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FOR FURTHER INFORMATION

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**PHYSICIAN SENTENCED TO HOME CONFINEMENT
FOR FAILING TO FILE TAXES**

Wilmington, DE – Wilmington physician Dr. Kenny Cooper, 51, pleaded guilty in New Castle County Superior Court today to one felony count of willfully failing to collect and pay state withholding tax, said Patrick T. Carter, Director of the Delaware Division of Revenue.

Cooper, who was previously convicted in 2002 for willfully failing to file his 1998, 1999 and 2000 income tax returns, this time neglected to remit to Delaware more than \$4,200.00 in state withholding tax from 2001 to 2003, which Cooper owed on his Wilmington-based medical practice.

Failure to remit state withholding tax is a felony charge in Delaware, punishable by up to five years in jail and any penalties the court deems appropriate. Willfully failing to file a personal income tax return is punishable up to a year in jail and \$2,300.00 in fines.

Today, Superior Court Judge Jan R. Jurden sentenced Cooper to two years incarceration, which was suspended for six months home confinement, followed by probation and a \$500 fine.

Cooper was also ordered to file his delinquent returns and pay restitution to the state in the amount of more than \$28,000.00 – the total amount of personal and withholding taxes Cooper failed to remit to Delaware during taxable years 2001, 2002 and 2003.

Cooper's previous restitution, following his 2002 conviction, remains in arrears.

Charges against Cooper stem from a four-month investigation conducted by the Delaware Division of Revenue's Criminal Investigation Unit – a branch of the Division dedicated solely to apprehending criminal tax offenders in Delaware. The investigation included scrutinizing Revenue records, as well as interviewing third parties and financial institutions. Findings were then referred to the Delaware Attorney General's Office for indictment and prosecution.

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